

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Action No. 14-MC-2

DOUGLAS S. MOHR,

Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorneys, James L. Santelle, United States Attorney for the Eastern District of Wisconsin, and Matthew D. Krueger, Assistant United States Attorney for said district, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26 of the United States Code, to judicially enforce an IRS summons.
2. Allison J. Karwoski is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self-Employed Compliance, and is authorized to issue an IRS summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulations Section 301.7602-1, 26 C.F.R. § 301.7602-1.
3. The respondent, Douglas S. Mohr, resides or is found at 133 Harrison Avenue, Waukesha, Wisconsin 53186, within the jurisdiction of this court.
4. Revenue Officer Allison J. Karwoski is conducting an investigation into the collectability of the tax liability of Douglas S. Mohr for the Form 1040 calendar periods ending

December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, and December 31, 2012 and Form CIVPEN for the quarterly period ending March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, and June 30, 2005, as is set forth in the Declaration of Revenue Officer Allison J. Karwoski attached hereto as Exhibit 1.

5. The respondent, Douglas S. Mohr, is in possession and control of testimony, and other documents concerning the above-described investigation.

6. On August 26, 2013, an IRS summons was issued by Revenue Officer Allison J. Karwoski directing the respondent, Douglas S. Mohr, to appear before Revenue Officer Allison J. Karwoski on September 19, 2013, at 8:30 am to testify and to produce the books, records, and other data described in the summons. An attested copy of the summons was served by leaving it at the last and usual place of abode of the respondent, Douglas S. Mohr, by Revenue Officer Allison J. Karwoski on August 27, 2013. The summons is attached hereto and incorporated herein as Exhibit 2.

7. On September 19, 2013, the respondent, Douglas S. Mohr, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as set forth in the declaration of Revenue Officer Allison J. Karwoski attached hereto as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the IRS.

9. All administrative steps required by the IRS for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collectability of the federal tax liability of Douglas S. Mohr for the Form 1040 calendar periods ending December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, and December 31, 2012 and Form CIVPEN for the quarterly period ending March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, and June 30, 2005, as is evidenced by the declaration of Revenue Officer Allison J. Karwoski attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Douglas S. Mohr, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Douglas S. Mohr, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Allison J. Karwoski or any other proper officer or employee of the IRS at such time and place as may be fixed by Revenue Officer Allison J. Karwoski, or any other proper officer or employee of the IRS.
3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Dated this 3rd day of January, 2014.

JAMES L. SANTELLE
United States Attorney

By: /s/ Matthew D. Krueger

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